


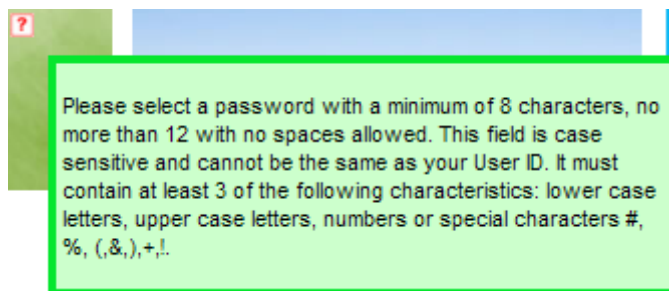


Registration User Guide for Localities



About This User Guide

This guide was developed for locality staff that wish to assist taxpayers registering for state business taxes using the Department of Taxation's (TAX) online Business Registration (iReg) application. iReg is simple enough that the business can self-register themselves. When the user hovers or moves their mouse over one of the  icons on a window (called a rollover), a box opens with additional information about that data field. Below is an example of the rollover box on the Password field.



If taxpayers wish to register through their locality, they must be present in the local Commissioner's office, where the locality staff will guide the taxpayer through the online registration process. A local office may not register the business on the taxpayer's behalf without the taxpayer's involvement. Local Commissioners will each need to have a computer available that is accessible to the taxpayer while the Commissioner helps him/her with the registration process.

To assist taxpayers using this application, locality staff should use this guide to become knowledgeable about the registration process and the content found on the registration windows.

Localities should emphasize to taxpayers:

- The system is a self-service application. While this application is accessible from the local office, it can also be accessed by taxpayers from any PC with Internet access.
- The application has a **Save As Draft** feature to allow taxpayers to save their registration entries, exit the application and resume the registration at a later time.

References

The following sources are available to assist you with iReg and the overall registration process:

- **TAX web site:** (www.tax.virginia.gov) iReg is accessible from the website under Online Services. In addition, there are several FAQs available on the website for various business taxes as well as online services.
- **Tax Facts:** This publication is designed to aid individuals, businesses and other organizations in complying with the tax laws administered by TAX. This publication is located on the TAX web site under “Facts and Figures”.

IMPORTANT! Local staff should familiarize themselves with the requirements associated with all business taxes so they can assist taxpayers with their questions.

- **Form R-1 and R-1 Instructions – Virginia Department of Taxation Business Registration Application:** This is the paper form taxpayers use to register if they choose not to register online. Although localities are not authorized to process paper R-1 applications, it would be helpful to review the form and instructions so you can assist taxpayers with their questions.
- **Form R-3 – Registration Change Request:** This form is used by taxpayers to report changes to their business profile such as ownership change, address changes, contact changes, no longer in business, etc. Although localities are not authorized to process R-3 registration changes, it would be helpful to review the form so you can assist taxpayers with their questions.
- **iReg Customer Assistance:** (804) 440-2550. If you are assisting a taxpayer with a business registration and are unable to answer questions, please use this number to contact the TAX customer assistance instead of the Locality Hotline number you use for Income Tax questions.

TABLE OF CONTENTS

REGISTERING WITH TAX.....	1
ONLINE REGISTRATION.....	1
PAPER REGISTRATION (FORM R-1)	3
IREG APPLICATION WINDOWS.....	4
REGISTER A NEW BUSINESS	6
BUSINESS ADDRESS INFORMATION	8
ENTITY INFORMATION	9
BUSINESS INFORMATION FOR A SOLE PROPRIETOR	11
BUSINESS INFORMATION FOR CORPORATIONS	12
RESPONSIBLE PARTY INFORMATION	13
CUSTOMER PROFILE REVIEW PAGE	14
IDENTIFY TAX LIABILITIES	15
RETAIL SALES TAX	17
RETAIL SALES TAX MAILING ADDRESS	18
RETAIL SALES TAX CONTACT.....	19
RETAIL SALES TAX CONTINUED	20
NOTES ON OTHER TAX TYPES.....	21
TAX SUMMARY REVIEW	24
REVIEW RETAIL SALES TAX	25
NEW REGISTRATION NEXT STEPS	28
REGISTER WITH THE VIRGINIA EMPLOYMENT COMMISSION (VEC).....	32
LIABILITY FOR UNEMPLOYMENT TAX.....	33
LIABILITY FOR UNEMPLOYMENT TAX – GENERAL EMPLOYERS	34
LIABILITY DATES – GENERAL EMPLOYERS.....	35
INFORMATION ABOUT YOUR BUSINESS	36
RESPONSIBLE PARTY INFORMATION	37
BUSINESS ADDRESS INFORMATION	38
REVIEW BUSINESS INFORMATION	39
CONFIRMATION PAGE	40
REGISTRATION CHANGES.....	41

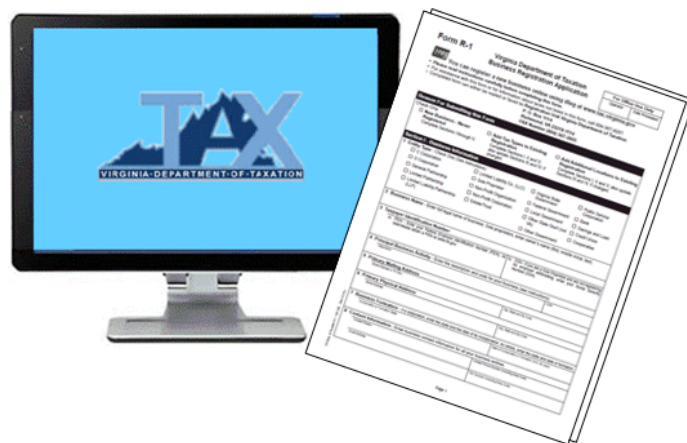
REGISTRATION CHANGE REQUEST (FORM R-3)	42
--	----

REGISTERING WITH TAX

A business entity operating in Virginia or deriving income from state sources is required to register with the Department of Taxation (TAX) for the purpose of reporting any applicable taxes it may owe to Virginia. The registration process captures information related to the business entity and its activities in the state. TAX uses the information to create a Customer Profile and tax account(s) for the business in the agency's Integrated Revenue Management System (IRMS), the automated system that processes returns and payments for most taxes the agency administers.

Registration methods available to customers include:

- **Online** via the iReg application or Business One Stop
- **Paper** using the Form R-1



Online Registration

iReg is a web-based application developed by TAX to facilitate online registration. Because iReg is a self-service application, it provides benefits to both the customer and TAX. iReg is the preferred method for registering businesses.

Online Registration Benefits

Many business customers prefer online registrations. Benefits of iReg include:

- Fast, easy and secure registrations
- Twenty-four hour access
- Ability to save the registration and complete it later
- Ability to update business information online as changes occur
- Ability to register with TAX and Virginia Employment Commission (VEC), if applicable at the same time

iReg also provides TAX with additional advantages that include:

- Cost savings and efficiency by eliminating the need for employees to manually key paper registration forms into IRMS.
- Reducing errors customers may make when completing the paper registration, thus minimizing the time TAX Representatives spend correcting errors.

iReg Access

iReg can be accessed from the Commonwealth of Virginia's Business One Stop (BOS) site (<http://bos.virginia.gov/>) or through TAX's web site (www.tax.virginia.gov).



Although businesses can access iReg from either the BOS or TAX web site, there are many added benefits if a business comes through BOS in terms of registering with other state and local agencies.

Business One Stop is an online site administered by the Virginia Department of Business Assistance (VDBA). The service provides a one stop resource for businesses required to register with multiple state agencies. Customers registering via BOS enter required information into the application. Based on these entries, BOS routes the customer to the applicable web sites of the state agencies they need to register with. Other agencies integrated with BOS in addition to TAX and VEC include the Department of General Services (DGS) for eVA procurement registration, Department of Professional and Occupational Regulation (DPOR) for licenses and permits, State Corporation Commission (SCC) for business formation, and the Department of Minority Business Enterprise (DMBE) for SWAM registration.

Information previously entered by a business into a BOS window will automatically populate into iReg when the business begins registering with TAX. After completing the registration with TAX and VEC, iReg returns the customer to the BOS application so the business can continue registering with other state agencies.

The **TAX web site** includes access to iReg, as well as VATAX Online Services for Businesses, a suite of online applications developed by TAX that enables customers to file and pay taxes the agency administers securely online. When taxpayers register using iReg they are automatically enrolled to use all VATAX Online Services for Businesses.

The screenshot shows the Virginia Department of Taxation website. At the top, there is a navigation bar with links for Virginia.gov, Online Services, Commonwealth Sites, Help, and Governor. Below this is the TAX logo and the text "Virginia Department of Taxation". On the left side, there is a "Live Chat" icon and a sidebar menu with links for TAX Website, VEC Website, Computer Compatibility, and Privacy Policy. The main content area is titled "VATAX Online Services for Businesses" and contains three columns of links and forms. The first column, "New Users", includes links for "Register your Business", "Register as a Household Employer", "Enroll in Business iFile", and "Register as a Tax Preparer". The second column, "Returning User Login", includes a form for logging in with fields for Account Type (TAX or VEC), Account #, User ID, and Password, along with links for "Forgot my Tax Account #", "Forgot my VEC Account #", "Forgot my User ID", and "Forgot my Password". The third column, "Other Online Services", includes links for "Web Upload", "QuickPay", "Tax Preparer Login", "e-Subscriptions", "FIPS Code Lookup", and "Apply for a Nonprofit Exemption". At the bottom left of the page, there is a "Page ID: R1075" label.

Paper Registration (Form R-1)

Businesses that prefer to register by paper must complete the **Form R-1 – Business Registration Application**.

IMPORTANT! Localities are not authorized to process paper R-1 forms. iReg windows do not correspond directly with the sequence of information found on the paper R-1 forms. Please direct the taxpayer to submit the R-1 form to TAX using the fax number or mailing address located on the form. Fax is the preferred method for submitting paper registration applications.

iReg or Paper Registration?

Whether registering via iReg or paper, the information requested and the purpose for which it is used is the same.

IREG APPLICATION WINDOWS

When localities assist taxpayers with their business registration they should access iReg through the Online Services for Business window. (<https://www.ireg.tax.virginia.gov/VTOL/Login.seam>)

The screenshot shows the VATAX Online Services for Businesses portal. At the top, there is a navigation bar with links for Virginia.gov, Online Services, Commonwealth Sites, Help, and Governor. Below this is the Virginia Department of Taxation logo. On the left side, there is a sidebar with a Live Chat icon and links to the TAX Website, VEC Website, Computer Compatibility, and Privacy Policy. The main content area is titled 'VATAX Online Services for Businesses' and is divided into three sections: 'New Users', 'Returning User Login', and 'Other Online Services'. The 'New Users' section includes links to 'Register your Business', 'Register as a Household Employer', 'Enroll in Business iFile', and 'Register as a Tax Preparer'. The 'Returning User Login' section includes a form with fields for Account Type (TAX or VEC), Account #, User ID, and Password, each with a 'Forgot my...' link. A 'Log In' button is at the bottom of the form. The 'Other Online Services' section includes links to 'Web Upload', 'QuickPay', 'Tax Preparer Login', 'e-Subscriptions', 'FIPS Code Lookup', and 'Apply for a Nonprofit Exemption'. At the bottom left of the page, it says 'Page ID: R1075'.

The window is a portal for many online services for business applications, providing businesses the ability to:

- Register a business for taxes with TAX and VEC.
- Register as a household employer with TAX and VEC using a simplified process.
- Register as a Tax Preparer. When someone registers as a tax preparer, they are given a tax preparer's number. Then a business which is registered for Business iFile can specify this number to allow the tax preparer to file and pay taxes on its behalf.
- Enroll in Business iFile. **Business iFile** is an online application that gives enrolled businesses the ability to perform the following functions online:
 - File and pay Sales and Use, Withholding, and/or Unemployment taxes
 - Make Corporate Income tax estimated or extension payments
 - View filing history
 - Send secure emails to TAX
 - Pay bills

- Update their business contact information, addresses and Responsible Officers; register a new business location; print Sales Tax Certificates at any time; notify TAX and VEC when they close their business
- Perform account maintenance

To begin a new online registration, click the **Register your Business** link in the **New Users** box on the window.



iReg consists of a series of windows that guide taxpayers through the registration process. General information and instructions for completing each window are included on each field of each iReg window in the rollover box.

The remaining part of this section describes the windows used during the registration process.

Register a New Business

Registration begins by entering the FEIN for the business and gathering information on the primary user and establishing a User ID and Password for Virginia Online Services for Businesses. Should taxpayers begin a registration and not complete it, they can return later and complete it by entering at the **Returning User Login** portal.

Ask taxpayers if they have already received a Federal Employer Information Number (FEIN). If they do not have one, see if you can get them one now. Although Sole Proprietors who do not have employees are not required to have a FEIN, please encourage them to get one. This will avoid their social security number from being displayed and referenced on all future correspondence, tax returns, etc. If the Sole Proprietor does not want to get a FEIN then they cannot register their business using iReg and must file a paper R-1 instead. All other businesses are required to have a FEIN.

A FEIN can be obtained in a matter of minutes from the Internal Revenue Service (IRS) by clicking on the “Don’t have one?” link.

A screenshot of a web form for entering a Federal Employer Identification Number (FEIN). The form has two input fields: "Federal Employer Identification Number (FEIN)" and "Confirm FEIN". Both fields are preceded by an asterisk (*). To the right of the first field is a red question mark icon and a red-bordered button labeled "Don't have one?" with a small icon of a document and a magnifying glass. The entire form is enclosed in a red border.

The person who is registering their business will be designated as the primary user of their state tax account. By performing this registration, they certify that they are authorized to file and pay taxes for the business.

The email address supplied here is very important. The email address will be used:

- TAX will send a confirmation of the registration to the email address supplied by the primary user.
- The “Forgot My User Id” process requires that the primary user enters the FEIN of the business and the email address they originally supplied in order to retrieve their user id.
- The “Forgot My Password” process requires the primary user to enter their account number and email address. The process sends a new password to the email address associated with the registration.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Virginia Department of Taxation

Live Chat

VATAX Welcome Page

Register a New Business

Welcome to the Virginia Department of Taxation's (TAX) on-line Business Tax Registration system where you can register with the Virginia Employment Commission (VEC) at the same time you register with the Department of Taxation. We recommend you view the [Online Demo](#) option before you begin.

By registering a business with TAX or VEC, you declare you are authorized to file and pay taxes for this business. Please fill in the fields below to set up an account and establish your own User ID and Password:

Federal Employer Identification Number (FEIN) [Don't have one?](#)

Confirm FEIN

Primary User of Online Services for your business:

Name First Last

Email Address

Confirm Email Address

User ID 6 - 16 characters

Password Minimum of 8 characters and must contain at least one upper or lower case letter, one number and one special character.

Confirm Password

Page ID: R1002

IMPORTANT! Taxpayers must independently create their User ID and Password and they should not share their logon credentials with locality staff. Going forward, taxpayers will use these same credentials to access Business iFile to file their TAX and/or VEC returns.

User ID	<input type="text"/>		6 - 16 characters
Password	<input type="text"/>		Minimum of 8 characters and must contain at least one upper or lower case letter, one number and one special character.
Confirm Password	<input type="text"/>		

Business Address Information

This window captures addresses and contact information related to the business. The window specifically distinguishes between a business' physical and mailing address.


The screenshot shows the 'Business Registration' form on the Virginia Department of Taxation website. The page has a blue header with the 'TAX' logo and navigation links. A left sidebar contains links like 'Live Chat', 'Home', 'Save As Draft', 'Logout', 'Navigation', and 'Business Addresses'. The main content area is titled 'Business Registration' and contains two sections: 'Business Profile Information' and 'Mailing Address'. The 'Business Profile Information' section includes a 'Primary Business Address' label, a checkbox for 'International Address', and input fields for 'Address 1', 'Address 2', 'City', 'State' (set to VA), and 'ZIP'. The 'Mailing Address' section includes a 'Mailing Address' label, a checkbox for 'Same as Business Address', a checkbox for 'International Address', and input fields for 'Address 1', 'Address 2', 'City', 'State' (set to VA), and 'ZIP'. A yellow 'Next' button is at the bottom of the form. The footer of the page shows 'Page ID: R1013'.

The **Primary Location Address** is the official, physical location of the business. Post office box numbers should not be used as Primary Addresses. For the majority of sales tax customers this will be the physical address where sales will take place, which means all Locality distributions will be driven off of FIPS code associated with this address.


The **Mailing Address** is where all correspondence from TAX will be sent.

Entity Information

The **Entity Type** defines a company's ownership and will be the entity the business registered under with the IRS or SCC.

If the taxpayer is unsure which entity to select, the entities are explained in the boxes that open when they roll their mouse over the  box. Advise them not to proceed until they check their records for the entity type used when they registered with the IRS or SCC. You should select **Save as Draft** to exit iReg and advise the taxpayer to complete their registration at a later time.

Note: A sole proprietor may not be required to register with the IRS or the SCC. Clearly, they should select an entity type of Sole Proprietor.



Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Virginia Department of Taxation

Live Chat

Home

Save As Draft

Logout

Navigation

Business Addresses

Select Entity Type

Business Registration

Select Entity Type

Federal Employer Identification Number (FEIN): 99-9999999

Type of Entity *

- ☐ Sole Proprietor
- ☐ Corporate Entities
 - ☐ Corporation
 - ☐ Non-Profit Corporation
 - ☐ LLC reporting as a Corporation
- ☐ Pass-Thru Entities
 - ☐ Sub Chapter S Corporation
 - ☐ General Partnership
 - ☐ Limited Partnership
 - ☐ Limited Liability Partnership (LLP)
 - ☐ Limited Liability Company (LLC)
- ☐ Government Entities
 - ☐ Federal Government
 - ☐ VA State Government
 - ☐ Local Government
 - ☐ Other Government
- ☐ Other Entities
 - ☐ Non-Profit Organization
 - ☐ Cooperative
 - ☐ Credit Union
 - ☐ Bank
 - ☐ Savings and Loan
 - ☐ Public Service Corporation

Next

Page ID: R1014

Please note, the Limited Liability Company (LLC) business type appears in the Corporate Entities and Pass-Through Entities categories.



The screenshot displays a form for selecting business types, organized into two main sections: Corporate Entities and Pass-Thru Entities. Each section has a red box around its title and a red box around the 'LLC' option.

- Corporate Entities** (with a red question mark icon):
 - ☐ Corporation
 - ☐ Non-Profit Corporation
 - ☐ LLC reporting as a Corporation (with a red question mark icon)
- Pass-Thru Entities** (with a red question mark icon):
 - ☐ Sub Chapter S Corporation
 - ☐ General Partnership
 - ☐ Limited Partnership
 - ☐ Limited Liability Partnership (LLP)
 - ☐ Limited Liability Company (LLC) (with a red question mark icon)

Limited Liability Companies organized as corporations should select the radio button in the Corporate Entities category. Limited Liability Companies in the Pass-Through Entity category apply to businesses organized as partnerships or single member companies.

Business Information for a Sole Proprietor

This window collects information about the business, including the sole proprietor's Social Security Number and Name, Trading As Name, Primary Contact information, and the North American Industry Classification System (NAICS) Code.

Trading As Name is the common name the customer uses to identify itself to the public. It is also referred to as the "Doing Business As" name.

NAICS Code describes business activities within North America and was developed jointly by the U.S., Canada and Mexico. TAX uses these codes to track economic activities in the state.

If the taxpayer does not know their NAICS code, click on the [What's my NAICS Code?](#) link to go to the U.S. Census Bureau's North American Industry Classification System website to look it up.

Sometimes, taxpayers cannot find a NAICS code that exactly describes their business activity. Enter the code closest to their business activity.

Primary Business Activity (NAICS Code)	*	<input type="text"/>	?	What's my NAICS Code?
---	---	----------------------	---	---------------------------------------

The screenshot shows the 'Business Registration' form on the Virginia Department of Taxation website. The page has a blue header with the 'TAX' logo and 'Virginia Department of Taxation'. A left sidebar contains navigation links: Home, Save As Draft, Logout, Navigation (highlighted), Business Addresses, Select Entity Type, and Business Information. The main form area is titled 'Business Registration' and contains the following sections:

- Business Information:**
 - Social Security Number: ?
 - Sole Proprietor Name: First Last ?
 - Trading As Name: ?
 - Primary Business Activity (NAICS Code): ? [What's my NAICS Code?](#)
- Primary Contact:**
 - Name: ?
 - Email Address: ?
 - Phone Number: Area Code + Number
 - Fax Number: Area Code + Number

A yellow 'Next' button is located at the bottom of the form. The footer of the page reads 'Page ID: R1015'.

Business Information for Corporations

This window collects information about corporations, including the Date of Incorporation, (only if Corporate or PTE is selected), Legal Business Name, Primary Contact information, and the North American Industry Classification System (NAICS) Code.

Legal Business Name is the legal name used to register with the SCC and/or IRS.

NAICS Code describes business activities within North America and was developed jointly by the U.S., Canada and Mexico. TAX uses these codes to track economic activities in the state.

If the taxpayer does not know their NAICS code, click on the [What's my NAICS Code?](#) link to go to the U.S. Census Bureau's North American Industry Classification System website to look it up.

Sometimes, taxpayers cannot find a NAICS code that exactly describes their business activity. Enter the code closest to their business activity.

Primary Business Activity (NAICS Code)	*	<input type="text"/>	What's my NAICS Code?
---	---	----------------------	---------------------------------------

The screenshot shows the 'Business Registration' form on the Virginia Department of Taxation website. The page has a blue header with the 'TAX' logo and the department name. A left sidebar contains navigation links: Home, Save As Draft, Logout, Navigation (highlighted), Business Addresses, Select Entity Type, and Business Information. The main form area is titled 'Business Registration' and contains two sections: 'Business Information' and 'Primary Contact'. The 'Business Information' section includes fields for Legal Business Name, Date of Incorporation (with a date format hint MM/DD/YYYY), State of Incorporation (a dropdown menu showing 'VA'), and Primary Business Activity (NAICS Code). A link 'What's my NAICS Code?' is next to the NAICS Code field. The 'Primary Contact' section includes fields for Name, Email Address, Phone Number, and Fax Number, each with a hint 'Area Code + Number'. A yellow 'Next' button is at the bottom of the form. The footer of the page indicates 'Page ID: R1015'.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Virginia Department of Taxation

Live Chat

Home

Save As Draft

Logout

Navigation

Business Addresses

Select Entity Type

Business Information

Business Registration

Business Information:

Legal Business Name *

Date of Incorporation * (MM/DD/YYYY) ?

State of Incorporation * VA ?

Primary Business Activity (NAICS Code) * ? [What's my NAICS Code?](#)

Primary Contact:

Name *

Email Address *

Phone Number * Area Code + Number

Fax Number * Area Code + Number

Next

Page ID: R1015

Responsible Party Information

This section applies only to Corporate and PTE entities.

Section 58.1-1813 of the Code of Virginia stipulates a corporation, partnership, or limited liability officer may be held personally liable for any of the registered taxes if that person willfully attempts to evade, defeat or not pay the tax

Responsible Party identifies owners, members, corporate officers, employees or trustees responsible for the business' tax payments. Please enter the Responsible Parties for this business.

The screenshot shows the 'Business Registration' form on the Virginia.gov website. The page has a blue header with the 'TAX' logo and 'Virginia Department of Taxation'. A left sidebar contains navigation links: Home, Save As Draft, Logout, Navigation (highlighted), Business Addresses, Select Entity Type, Business Information, and Responsible Parties. The main form area is titled 'Business Registration' and 'Responsible Party for this Business'. It contains several input fields: Name (First and Last), Social Security Number, Title (dropdown), Effective Date (MM/DD/YYYY), Residence Address (with an 'International Address' checkbox), Address 1 and 2, City, State (dropdown set to VA), Zip, Email Address, and Phone Number (with an 'Area Code + Number' label). A checkbox at the bottom is labeled 'Check here to enter additional Responsible Parties'. A yellow 'Next' button is at the bottom of the form. The footer of the page indicates 'Page ID: R1016'.

If additional responsible parties are needed, select the **Check here to enter additional Responsible Parties** check box.

Customer Profile Review Page

At this point in the registration process, most of the entries have consisted of demographic and contact information used to create a Customer Profile in IRMS. The **Review Business Profile Information** page allows taxpayers to review and modify entries prior to proceeding to the next series of registration windows.

IMPORTANT! Locality staff must have taxpayers review this page before proceeding.

The screenshot shows a web browser window with the Virginia.gov header and navigation links. The main content area is titled 'Business Registration' and 'Review Business Profile Information'. It contains a list of business details with corresponding values, and 'Edit' and 'Continue' buttons at the bottom.

Review Business Profile Information	
Please review the information you have entered so far. If it is correct, select Continue. Should you find some of the data you entered needs to be corrected, please select Edit.	
Federal Employer Identification Number	99-9999999
Primary Contact	
Name	John Smith
Email Address	
Phone Number	(804) 999-9999
FAX Number	
Entity Type	Corporation
Legal Business Name	John Smith Enterprises
Primary Business Activity (NAICS)	445291, Baked Goods Stores
State & Date of Incorporation	VA, 2010
Primary Business Address	600 E MAIN ST RICHMOND, VA 23219
Business Mailing Address	600 E MAIN ST RICHMOND, VA 23219

Buttons:

Identify Tax Liabilities

This window identifies all the business tax types that a taxpayer can register for using this application. The taxpayer should select all the taxes their business is liable for.

The screenshot shows the 'Business Registration' page on the Virginia.gov website. The page title is 'Business Registration' and the section is 'SECTION 2 - Identify Tax Liabilities'. It instructs the user to 'Select all taxes for which your business is liable. Please review the definition of each tax carefully to determine if it applies to your business.' There is a list of 18 taxes, each with a checkbox and a question mark icon for help. The taxes are: Retail Sales Tax, Employer Withholding Tax, Corporate Income Tax, Pass-Thru-Entity Tax, Use Tax, Litter Tax, Motor Fuel Sales Tax, Vending Machine Tax, Consumer Use Tax, Digital Media Fee, Watercraft Sales Tax, Tire Recycling Tax, Forest Products Tax, Communications Tax, Small Grains Tax, Soft Drink Tax, Sheep Tax, Cotton Tax, Egg Tax, Peanut Tax, Corn Tax, and Soybean Tax. A 'Next' button is at the bottom of the list.

Tips:

- If the taxpayer is uncertain which taxes they should register for, advise them of the following options:
 - Hold their mouse over to view instructions related to the tax liability.

This screenshot shows a tooltip for the 'Retail Sales Tax' checkbox. The tooltip text reads: 'Register for this tax if you are making retail sales in Virginia, as a seller you are subject to a sales tax imposed on gross receipts from retail sales of tangible personal property. As a seller you would collect the tax from the customer by separately stating the amount of the tax and adding it to the sales price or charge. Retail sales are defined as sales to a consumer or to any person for any purpose other than for resale. The tax also applies to the furnishing of transient accommodations and the lease or rental of tangible personal property as part of an established business. The tax on accommodations, leases and rentals is based upon the lessor's gross proceeds from leases and rentals and is collected by the lessor by separately stating the amount of tax and adding it to the charge made to the lessee.' The tooltip is green and has a black border.

- If the customer is not sure about all taxes they may be liable for, select the one(s) they know they are liable for and then Click **Save as Draft** to exit the application.

Research the answer to the question, and have them return to the registration at a later time.

- Access the Tax Facts publication, located on the TAX web site at:
www.tax.virginia.gov
- 2. A Pass-Thru Entity should select the Pass-Through Entity Tax.
- 3. If a taxpayer's retail sales business is located in Virginia, they should register for Retail Sales Tax; but if they are located outside Virginia, they should register for Use Tax.
- 4. The taxes on this window will vary depending on the taxpayer's entity type and their business location. For example, a Pass-Thru Entity will not be able to register for Corporate Income Tax.
- 5. Litter Tax

Out-of-state dealers sometimes register erroneously for Litter Tax. Litter Tax only applies to dealers with business locations in Virginia. Out-of-state dealers should not register for this tax.

6. Other Taxes

Customers will also erroneously register for taxes because they sell the items listed. Most of these tax liabilities highlighted in the window apply to producers of the items, NOT sellers.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Virginia Department of Taxation

Live Chat

Home

Save As Draft

Logout

Navigation

Business Information

Select Tax Types

Business Registration

SECTION 2 - Identify Tax Liabilities

Select all taxes for which your business is liable. Please review the definition of each tax carefully to determine if it applies to your business.

<input type="checkbox"/> Retail Sales Tax	<input type="checkbox"/> Consumer Use Tax	<input type="checkbox"/> Soft Drink Tax
<input type="checkbox"/> Employer Withholding Tax	<input type="checkbox"/> Digital Media Fee	<input type="checkbox"/> Sheep Tax
<input type="checkbox"/> Corporate Income Tax	<input type="checkbox"/> Watercraft Sales Tax	<input type="checkbox"/> Cotton Tax
<input type="checkbox"/> Pass-Thru-Entity Tax	<input type="checkbox"/> Tire Recycling Tax	<input type="checkbox"/> Egg Tax
<input type="checkbox"/> Use Tax	<input type="checkbox"/> Forest Products Tax	<input type="checkbox"/> Peanut Tax
<input type="checkbox"/> Litter Tax	<input type="checkbox"/> Communications Tax	<input type="checkbox"/> Corn Tax
<input type="checkbox"/> Motor Fuel Sales Tax	<input type="checkbox"/> Small Grains Tax	<input type="checkbox"/> Soybean Tax
<input type="checkbox"/> Vending Machine Tax		

Next

Page ID: R1020

Retail Sales Tax

This series of windows gathers the information necessary to set up a Retail Sales tax account for the business. This window only opens when a business indicates from the previous window they have Retail Sales and they plan to sell items.

The screenshot shows the 'Business Registration' form for 'Retail Sales Tax' on the Virginia Department of Taxation website. The form includes fields for 'Effective Date you became Liabile for Sales and Use Tax', 'Trading as Name for this location' (pre-filled with 'John Smith Enterprises'), and 'Business Location where Sales will take place:'. Below this is a checkbox for 'Same as Primary Business Address'. If not checked, there are fields for 'Address 1', 'Address 2', 'City', 'State' (a dropdown menu currently showing 'VA'), and 'ZIP'. At the bottom, there are two checkboxes: 'Check here if your business is seasonal and will only operate certain months of the year' and 'Check here if your business sells items at various locations in Virginia such as flea markets, craft shows, etc.'. A yellow 'Next' button is at the bottom of the form. A blue callout box points to the 'Business Location' field with the text: 'The Business Location address determines the FIPs code for this tax account.' The left sidebar contains links for 'Live Chat', 'Home', 'Save As Draft', 'Change Password', 'Navigation', 'Business Information', and 'Select Tax Types'. The page ID 'R1021' is visible at the bottom left.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Virginia Department of Taxation

Live Chat

Home

Save As Draft

Change Password

Navigation

Business Information

Select Tax Types

Business Registration

Retail Sales Tax

Effective Date you became Liabile for Sales and Use Tax - (MM/YYYY) ?

Trading as Name for this location - John Smith Enterprises ?

Business Location where Sales will take place: ?

☐ Same as Primary Business Address

Address 1

Address 2

City State VA ZIP

Check here if your business is seasonal and will only operate certain months of the year ?

Check here if your business sells items at various locations in Virginia such as flea markets, craft shows, etc. ?

Next

Page ID: R1021

The Business Location address determines the FIPs code for this tax account.

Tips:

1. Seasonal businesses for Sales and Use tax are defined as those operating eight or less months per year. When the taxpayer checks this box, the window changes to allow them to specify which months they operate.
2. Businesses that have no fixed business location, but sell from various locations throughout Virginia, such as flea markets, gun shows, and arts and crafts shows, should check this box.

Retail Sales Tax Mailing Address

Customers may enter a different mailing address for their Sales Tax information or they can default to the Primary Mailing Address previously provided. Each tax they register for will provide this same option. Some taxpayers prefer to have a separate mailing address for each tax they pay.

The screenshot shows the 'Business Registration' page on the Virginia Department of Taxation website. The page has a blue header with the 'TAX' logo and the department name. A left sidebar contains navigation links: Home, Save As Draft, Logout, Navigation (highlighted), Business Information, and Select Tax Types. The main content area is titled 'Business Registration' and contains a section for 'Retail Sales Tax Mailing Address'. It asks the user if they want to use the following mailing address for their Retail Sales Tax information, with 'Yes' selected. The address listed is 600 E MAIN ST, RICHMOND, VA 23219-2416. A yellow 'Next' button is at the bottom of the form. The footer of the page indicates 'Page ID: R1022'.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Virginia Department of Taxation

Live Chat

Home

Save As Draft

Logout


Navigation

Business Information

Select Tax Types

Business Registration

Retail Sales Tax Mailing Address

Do you want to use the following Mailing Address for your Retail Sales Tax information: 

☒ Yes ☐ No

600 E MAIN ST
RICHMOND, VA 23219-2416

Next

Page ID: R1022

Retail Sales Tax Contact

Customers may enter a different contact for their Sales Tax information or they can default to the Primary Contact they previously provided. Each tax they register for will provide this same option. Some taxpayers prefer to have a separate contact for each tax they pay.

The screenshot shows the Virginia Department of Taxation website interface. At the top, there is a header with "Virginia.gov" and links for "Online Services", "Commonwealth Sites", "Help", and "Governor". Below this is a blue banner with the "TAX" logo and "Virginia Department of Taxation". On the left side, there is a "Live Chat" button with a smiley face icon. Below that is a navigation menu with links: "Home", "Save As Draft", "Logout", "Navigation" (highlighted in purple), "Business Information", and "Select Tax Types". The main content area is titled "Business Registration" and contains a section for "Retail Sales Tax Contact". It asks the user: "Do you want to use this same Primary Contact for Retail Sales Tax?" with radio buttons for "Yes" (selected) and "No". Below this, it displays the contact information: "John Smith" and "(804)999-9999 Phone". At the bottom of the form, there is a yellow "Next" button. The footer of the page indicates "Page ID: R1023".

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Virginia Department of Taxation

Live Chat

Home

Save As Draft

Logout

Navigation

Business Information

Select Tax Types

Business Registration

Retail Sales Tax Contact

Do you want to use this same Primary Contact for Retail Sales Tax ?

☒ Yes ☐ No

John Smith
(804)999-9999 Phone

Next

Page ID: R1023

Retail Sales Tax Continued

For Retail Sales Tax customers are asked if they plan to file their tax returns online or on paper. Taxpayers should be encouraged to file electronically using Business iFile or Web Upload. There are considerable costs involved with mailing tax returns so it's important to know up front if they will need paper forms sent to them.

The screenshot shows the Virginia Department of Taxation website interface. At the top, there is a navigation bar with links for Virginia.gov, Online Services, Commonwealth Sites, Help, and Governor. Below this is a header with the 'TAX' logo and the text 'Virginia Department of Taxation'. On the left side, there is a 'Live Chat' button with a smiley face icon and a sidebar menu with links: Home, Save As Draft, Logout, Navigation (highlighted), Business Information, and Select Tax Types. The main content area is titled 'Business Registration' and contains the following text: 'Retail Sales Tax continued', 'You can File and Pay your Retail Sales Tax on-line using our Business iFile or Web Upload system. Business iFile and Web Upload are both easy and takes only minutes to file your return.', and 'Click here to find out more: [iFile](#) [Web Upload](#)'. Below this is a question 'Do you plan to file your tax return on-line or on paper?' with two radio button options: 'On-Line' and 'Paper'. The 'Paper' option is selected and has a red question mark icon next to it. At the bottom of the form is a yellow 'Next' button. The footer of the page indicates 'Page ID: R1024'.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Virginia Department of Taxation

Live Chat

Home

Save As Draft

Logout

Navigation

Business Information

Select Tax Types

Business Registration

Retail Sales Tax continued

You can File and Pay your Retail Sales Tax on-line using our Business iFile or Web Upload system. Business iFile and Web Upload are both easy and takes only minutes to file your return.

Click here to find out more: [iFile](#) [Web Upload](#)

Do you plan to file your tax return on-line or on paper? ☐ On-Line ☒ Paper ?

Next

Page ID: R1024

Notes on Other Tax Types

Like the Retail Sales Tax, each of the other tax types have a series of windows where the customers can fill in information specific to that tax type. While there are too many windows to show here, we have included some special notes on the other tax types.

1. Litter Tax

For taxpayers registering for Litter tax, registration problems can occur if an incorrect date is entered. Because Litter Tax is an annual tax imposed on establishments in business as of January 1st of that taxable year, a January 1 date should always be entered as a start date. For example, a business opening on January 1, 2011 would enter 1/1/2011 as the date. Businesses starting on January 2nd or after should enter January 1st of the **next** tax year when registering for the tax. For example, a business opening February 21, 2011 would enter 1/1/2012 as its start date.

<u>Litter Tax</u>	
Effective Date you became Liable for Litter Tax *	<input type="text"/> (MM/YYYY) ?

2. Vending Machine Tax

When registering for Vending Machine tax ask them to identify all localities where they will place their vending machines to sell items.

The screenshot shows the 'Business Registration' page for 'Vending Machine Tax' on the Virginia.gov website. The page includes a navigation sidebar on the left with links for 'Live Chat', 'Save As Draft', 'Logout', 'Navigation', 'Business Profile', and 'Select Tax Types'. The main content area is titled 'Business Registration' and contains the following sections:

- Vending Machine Tax**: A section header.
- Effective Date you became Liable for Vending Machine Tax**: A date selection field with a dropdown arrow and a '(MM/YYYY)' format indicator.
- Select each City or County in which you will operate a vending machine:**: A list of 77 localities, each with an unchecked checkbox. The localities are arranged in five columns:

<input type="checkbox"/> Accomack	<input type="checkbox"/> Clarke	<input type="checkbox"/> Greene	<input type="checkbox"/> Mecklenburg	<input type="checkbox"/> Roanoke City
<input type="checkbox"/> Albemarle	<input type="checkbox"/> Clifton Forge	<input type="checkbox"/> Greenville	<input type="checkbox"/> Middlesex	<input type="checkbox"/> Roanoke County
<input type="checkbox"/> Alexandria	<input type="checkbox"/> Colonial Heights	<input type="checkbox"/> Halifax	<input type="checkbox"/> Montgomery	<input type="checkbox"/> Rockbridge
<input type="checkbox"/> Alleghany	<input type="checkbox"/> Covington	<input type="checkbox"/> Hampton	<input type="checkbox"/> Nelson	<input type="checkbox"/> Rockingham
<input type="checkbox"/> Amelia	<input type="checkbox"/> Craig	<input type="checkbox"/> Hanover	<input type="checkbox"/> New Kent	<input type="checkbox"/> Russell
<input type="checkbox"/> Amherst	<input type="checkbox"/> Culpeper	<input type="checkbox"/> Harrisonburg	<input type="checkbox"/> Newport News	<input type="checkbox"/> Salem
<input type="checkbox"/> Appomattox	<input type="checkbox"/> Cumberland	<input type="checkbox"/> Henrico	<input type="checkbox"/> Norfolk	<input type="checkbox"/> Scott
<input type="checkbox"/> Arlington	<input type="checkbox"/> Danville	<input type="checkbox"/> Henry	<input type="checkbox"/> Northampton	<input type="checkbox"/> Shenandoah
<input type="checkbox"/> Augusta	<input type="checkbox"/> Dickenson	<input type="checkbox"/> Highland	<input type="checkbox"/> Northumberland	<input type="checkbox"/> Smyth
<input type="checkbox"/> Bath	<input type="checkbox"/> Dinwiddie	<input type="checkbox"/> Hopewell	<input type="checkbox"/> Norton	<input type="checkbox"/> Southampton
<input type="checkbox"/> Bedford City	<input type="checkbox"/> Emporia	<input type="checkbox"/> Isle Of Wight	<input type="checkbox"/> Nottoway	<input type="checkbox"/> Spotsylvania
<input type="checkbox"/> Bedford County	<input type="checkbox"/> Essex	<input type="checkbox"/> James City	<input type="checkbox"/> Orange	<input type="checkbox"/> Stafford
<input type="checkbox"/> Bland	<input type="checkbox"/> Fairfax City	<input type="checkbox"/> King And Queen	<input type="checkbox"/> Page	<input type="checkbox"/> Staunton
<input type="checkbox"/> Botetourt	<input type="checkbox"/> Fairfax County	<input type="checkbox"/> King George	<input type="checkbox"/> Patrick	<input type="checkbox"/> Suffolk
<input type="checkbox"/> Bristol	<input type="checkbox"/> Falls Church	<input type="checkbox"/> King William	<input type="checkbox"/> Petersburg	<input type="checkbox"/> Surry
<input type="checkbox"/> Brunswick	<input type="checkbox"/> Fauquier	<input type="checkbox"/> Lancaster	<input type="checkbox"/> Pittsylvania	<input type="checkbox"/> Sussex
<input type="checkbox"/> Buchanan	<input type="checkbox"/> Floyd	<input type="checkbox"/> Lee	<input type="checkbox"/> Poquoson	<input type="checkbox"/> Tazewell
<input type="checkbox"/> Buckingham	<input type="checkbox"/> Fluvanna	<input type="checkbox"/> Lexington	<input type="checkbox"/> Portsmouth	<input type="checkbox"/> Virginia Beach
<input type="checkbox"/> Buena Vista	<input type="checkbox"/> Franklin City	<input type="checkbox"/> Loudoun	<input type="checkbox"/> Powhatan	<input type="checkbox"/> Warren
<input type="checkbox"/> Campbell	<input type="checkbox"/> Franklin County	<input type="checkbox"/> Louisa	<input type="checkbox"/> Prince Edward	<input type="checkbox"/> Washington
<input type="checkbox"/> Caroline	<input type="checkbox"/> Frederick	<input type="checkbox"/> Lunenburg	<input type="checkbox"/> Prince George	<input type="checkbox"/> Waynesboro
<input type="checkbox"/> Carroll	<input type="checkbox"/> Fredericksburg	<input type="checkbox"/> Lynchburg	<input type="checkbox"/> Prince William	<input type="checkbox"/> Westmoreland
<input type="checkbox"/> Charles City	<input type="checkbox"/> Galax	<input type="checkbox"/> Madison	<input type="checkbox"/> Pulaski	<input type="checkbox"/> Williamsburg
<input type="checkbox"/> Charlotte	<input type="checkbox"/> Giles	<input type="checkbox"/> Manassas	<input type="checkbox"/> Radford	<input type="checkbox"/> Winchester
<input type="checkbox"/> Charlottesville	<input type="checkbox"/> Gloucester	<input type="checkbox"/> Manassas Park	<input type="checkbox"/> Rappahannock	<input type="checkbox"/> Wise
<input type="checkbox"/> Chesapeake	<input type="checkbox"/> Goochland	<input type="checkbox"/> Martinsville	<input type="checkbox"/> Richmond City	<input type="checkbox"/> Wythe
<input type="checkbox"/> Chesterfield	<input type="checkbox"/> Grayson	<input type="checkbox"/> Mathews	<input type="checkbox"/> Richmond County	<input type="checkbox"/> York
- Next**: A yellow button at the bottom of the list.

The page footer indicates 'Page ID: R1021'.

3. Corporate Income Tax

A subsidiary corporation whose parent corporation plans to file Corporate Income Tax returns on its behalf must include the parent corporation's FEIN and name. Leaving the Parent FEIN and Name blank indicates the subsidiary will file its own, separate Corporate Income tax returns with TAX.

The screenshot shows the 'Business Registration' page for 'Corporate Income Tax' on the Virginia Department of Taxation website. The page has a blue header with the 'TAX' logo and navigation links. A left sidebar contains links for 'Live Chat', 'Save As Draft', 'Logout', 'Navigation', 'Business Profile', and 'Select Tax Types'. The main content area is titled 'Business Registration' and contains the following fields and options:

- Corporate Income Tax**
- Effective Date you became Liable for Corporate Income Tax: [text box] (MM/YYYY) [?]
- Check whether your business operates on a calendar year or fiscal year basis: [?]
 - ☐ Calendar Year(1/1 - 12/31)
 - ☐ Fiscal Year
- Begin Month: [text box] MM [?] End Month: [text box] MM [?]
- A red-bordered box contains the text: "If this business is a subsidiary or affiliate of another business, and the Parent company plans to file Virginia Corporate Taxes on your behalf, please provide the followings: [?]". Below this text are two fields: "Parent FEIN" [text box] and "Parent Name" [text box].
- A yellow "Next" button is located at the bottom of the form.

Page ID: R1021

Tax Summary Review

The Tax Summary Review window contains a link for each tax they have chosen. The taxpayer must review each tax type before they can complete their registration.

IMPORTANT! Locality staff must have taxpayers review the tax types before proceeding.

The screenshot shows the 'Business Registration' page on the Virginia Department of Taxation website. The page has a blue header with the 'TAX' logo and the text 'Virginia Department of Taxation'. Below the header is a navigation sidebar on the left with links: 'Home', 'Save As Draft', 'Logout', 'Navigation' (highlighted), 'Business Information', and 'Select Tax Types'. The main content area is titled 'Business Registration' and contains a section 'Tax Summary Review'. This section includes the instruction: 'After you have completed your review of each tax type listed, select "Submit".' Below this instruction are four hyperlinks: 'Retail Sales Tax', 'Employer Withholding Tax', 'Pass-Thru-Entity Tax', and 'Litter Tax'. At the bottom left of the page, it says 'Page ID: R1021'.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Virginia Department of Taxation

Live Chat

Home

Save As Draft

Logout

Navigation

Business Information

Select Tax Types

Business Registration

Tax Summary Review

After you have completed your review of each tax type listed, select "Submit".

[Retail Sales Tax](#)

[Employer Withholding Tax](#)

[Pass-Thru-Entity Tax](#)

[Litter Tax](#)

Page ID: R1021

Review Retail Sales Tax

The **Review Retail Sales Tax** window lets businesses view and modify their entries prior to finalizing the registration. We show the review process for the Retail Sales Tax, but the other taxes work the same way.

The screenshot shows the Virginia Department of Taxation website. The header includes 'Virginia.gov', 'Online Services | Commonwealth Sites | Help | Governor', and a large 'TAX' logo. The main heading is 'Business Registration'. Below this, a section titled 'Please review your Retail Sales Tax Information' contains instructions: 'Select "Approve" if the information is correct. Select "Edit" if you would like to change any of the information. If you have registered for Retail Sales Tax in error, select "Delete", which will delete all previous information you have provided for Retail Sales Tax and make you not liable for this tax.'

Effective Date you became Liable for Sales and Use Tax:	01/2010
Trading as Name for this location	John Smith Enterprises
Business Location where Sales will take place:	600 E MAIN ST RICHMOND, VA 23219-2416
Your business sells items at various locations in Virginia such as flea markets, craft shows, etc.:	Yes
Mailing Address for Retail Sales Tax Information:	VA
Contact for Retail Sales Tax:	John Smith (804)999-9999 Phone
This is how you plan to file you returns:	On-Line

At the bottom of the form are three buttons: 'Approve', 'Edit', and 'Delete'. The 'Edit' button is highlighted with a red rectangle in the original image.

Page ID: R1052

If the taxpayer needs to change any of this information, they can click the **Edit** button.



This opens the **Edit Retail Sales Tax Information** window. They can change any of this information. The **Delete** button should be used if they erroneously registered for a specific tax type.

The screenshot shows the 'Business Registration' page on the Virginia.gov website. The page has a blue header with the 'TAX' logo and 'Virginia Department of Taxation'. A left sidebar contains navigation links: Home, Save As Draft, Logout, Navigation, Business Information, and Select Tax Types. The main content area is titled 'Business Registration' and contains the 'Edit Retail Sales Tax Information' section. This section includes fields for 'Effective Date you became Liable for Sales and Use Tax' (01/2010), 'Trading as Name for this location' (John Smith Enterprises), 'Business Location where Sales will take place' (600 E MAIN ST, RICHMOND, VA 23219-2416), and 'Mailing Address for Retail Sales Tax Information' (International Address, Address 1, Address 2, City, State, ZIP, Country). It also has a 'Contact for Retail Sales Tax' section with fields for Name, Email Address, Phone Number, and FAX Number. At the bottom, there are radio buttons for 'On-Line' or 'Paper' filing and a yellow 'Continue' button.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Virginia Department of Taxation

Live Chat

Home
Save As Draft
Logout
Navigation
Business Information
Select Tax Types

Business Registration

Edit Retail Sales Tax Information

Please make your changes then select the Continue button.

Effective Date you became Liable for Sales and Use Tax * 01/2010 (MM/YYYY) ?

Trading as Name for this location * John Smith Enterprises ?

Business Location where Sales will take place: * ?

☐ Same as Primary Business Address

Address 1 * 600 E MAIN ST

Address 2

City * RICHMOND State * VA ZIP * 23219-2416

Check here if your business is seasonal and will only operate certain months of the year ☐ ?

Check here if your business sells items at various locations in Virginia such as flea markets, craft shows, etc. ☒ ?

Mailing Address for Retail Sales Tax Information ?

☐ International Address

Address 1 *

Address 2

City * State * VA ZIP *

Country * United States

Contact for Retail Sales Tax:

Name * John Smith ?

Email Address ?

Phone Number * 8049999999 Area Code + number

FAX Number Area Code + number

Do you plan to file your tax return on-line or on paper? ☒ On-Line ☐ Paper ?

Continue

Page ID: R1021

When they click **Continue**, it returns to the **Review Retail Sales Tax Information** window again. When they are comfortable with the information displayed, they click the **Approve** button.



This returns them to the **Tax Summary Review** window. Now the Retail Sales Tax entry has been checked off.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Virginia Department of Taxation

Live Chat

Home
Save As Draft
Logout
Navigation
Business Information
Select Tax Types

Business Registration

Tax Summary Review

After you have completed your review of each tax type listed, select "Submit".

<input checked="" type="checkbox"/> Reviewed	Retail Sales Tax
	Employer Withholding Tax
	Pass-Thru-Entity Tax
	Litter Tax

Page ID: R1021

When they have reviewed each tax, it is also checked off. When they review (and approve) the last tax, a **Submit** button is added to the window.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Virginia Department of Taxation

Live Chat

Home
Save As Draft
Logout
Navigation
Business Information
Select Tax Types

Business Registration

Tax Summary Review

After you have completed your review of each tax type listed, select "Submit".

<input checked="" type="checkbox"/> Reviewed	Retail Sales Tax
<input checked="" type="checkbox"/> Reviewed	Employer Withholding Tax
<input checked="" type="checkbox"/> Reviewed	Pass-Thru-Entity Tax
<input checked="" type="checkbox"/> Reviewed	Litter Tax

Submit

Page ID: R1021

The taxpayer can now click the **Submit** button to complete the registration.

IMPORTANT! Locality staff must have the customer approve all tax summary reviews before clicking the **Submit** button.

New Registration Next Steps

The **New Registration Next Steps** window provides:

- Confirmation that their TAX registration is complete
- Identification of their Tax Account Number(s)
- A copy of their Sales Tax Certificate(s)
- Important information for the taxpayer to better understand their filing responsibility for each tax type they registered for.

Localities must print this page using the **Print** option and give it to taxpayer for their records.

The screenshot shows the 'Business Registration' page on the Virginia.gov website. The page title is 'Business Registration' and the sub-header is 'New Registration Next Steps'. A 'Print' button is highlighted with a red box. The page confirms successful registration with the Virginia Department of Taxation and provides a Confirmation Number: B99999999. It lists the following Account Numbers for each tax type: Retail Sales Tax (10-999999999-F001), Employer Withholding Tax (30-999999999-F001), Pass-Thru-Entity Tax (38-999999999-F001), and Litter Tax (67-999999999-F001). It also provides a PDF link for the Sales Tax Certificate and a section for downloading PDFs for each tax type. A 'Next' button is at the bottom.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Virginia Department of Taxation

Live Chat

Home

Save As Draft

Logout

Business Registration

New Registration Next Steps

[Print](#)

You have successfully registered with the Virginia Department of Taxation

Confirmation Number: B99999999

Please use the following Account Numbers when submitting tax returns, making payments or when making inquiries about your account:

Retail Sales Tax	10-999999999-F001
Employer Withholding Tax	30-999999999-F001
Pass-Thru-Entity Tax	38-999999999-F001
Litter Tax	67-999999999-F001

Attached is your Sales Tax Certificate [PDF](#)

Print this Certificate and display it in a visible location in your store.

Please carefully review the following information, which is being provided to assist you in understanding your responsibilities going forward. We suggest you save this file on your computer at this time or print it off and keep it with your tax records as this information cannot be recreated.

Retail Sales Tax	PDF
Employer Withholding Tax	PDF
Pass-Thru-Entity Tax	PDF
Litter Tax	PDF

Would you like to receive emails with relevant information regarding the tax types for which you registered, including reminders when it's time to file? ☐ Yes

[Next](#)

Page ID: R1012

iReg generates an account number for each tax type they have registered for. The format for the Tax Account Number is: ##-#####F-### (the first two digits represent the tax type, the following 9 digits are the FEIN of the customer followed by an “F” to indicate that the External Id is a FEIN, the last three-digit suffix is used to distinguish accounts of the same tax type for the customer).

Please use the following Account Numbers when submitting tax returns, making payments or when making inquiries about your account:	
Retail Sales Tax	10-999999999-F001
Employer Withholding Tax	30-999999999-F001
Pass-Thru-Entity Tax	38-999999999-F001
Litter Tax	67-999999999-F001

iReg will generate the Sales Tax Certificates (*if registered for the tax*). Localities must print a copy of this certificate for the taxpayer to display in their store. TAX will no longer mail certificates. The PDF file can be read using the free Adobe Acrobat Reader program. If the Locality does not have this program installed, they can download it from [Adobe](#).

Home

Save As Draft

Logout

Business Registration

New Registration Next Steps

You have successfully registered with the Virginia Department of Taxation

Confirmation Number: **B999999999**

Please use the following Account Numbers when submitting tax returns about your account:

Retail Sales Tax	10-999999999-F001
Employer Withholding Tax	30-999999999-F001
Pass-Thru-Entity Tax	38-999999999-F001
Litter Tax	67-999999999-F001

Attached is your Sales Tax Certificate

Print this Certificate and display it in a visible location in your store.

Please carefully review the following information, which is being provided to assist you with your responsibilities going forward. We suggest you save this file on your computer at this time.

ART1005TA (FORM ST-4) (REV. 02/08)

COMMONWEALTH OF VIRGINIA
DEPARTMENT OF TAXATION
CERTIFICATE OF REGISTRATION FOR THE COLLECTION OF
Virginia Sales and Use Tax

NAME AND ADDRESS	LOCATION
Business Legal Name Trading As Name Street Address City, State Zip Code	Richmond City - 51760
BEGINNING LIABILITY DATE DATE ISSUED May 2011	
THE NAMED DEALER IS HEREBY AUTHORIZED AND EMPOWERED TO COLLECT THE SALES OR USE TAX FOR THE COMMONWEALTH OF VIRGINIA	
MONTH DAY YEAR 05 27 2011	
TAX COMMISSIONER	

iReg generates a PDF for each tax type with important filing information for the taxpayer to better understand their responsibilities.

Please carefully review the following information, which is being provided to assist you in understanding your responsibilities going forward. **We suggest you save this file on your computer at this time or print it off and keep it with your tax records as this information cannot be recreated.**

Retail Sales Tax → PDF


Employer Withholding Tax → PDF

Pass-Thru-Entity Tax → PDF

Litter Tax → PDF

IMPORTANT! Locality staff must **print** the contents of each PDF for the taxpayer. TAX cannot recreate this information for them later.

Example of a PDF



Commonwealth of Virginia
Department of Taxation

We suggest you save this file on your computer or print it off and keep it with your tax records as this information cannot be recreated.

You have successfully registered with the Virginia Department of Taxation Sales tax

Tax Type	Virginia Account Number	Filing Frequency	Effective Date
Sales tax	10xxxxxxxx-Fxxx	Monthly	xx/xxxx

Your account number as stated above is very important when filing your return, making a payment or contacting us. Always use the entire 15 character account number.

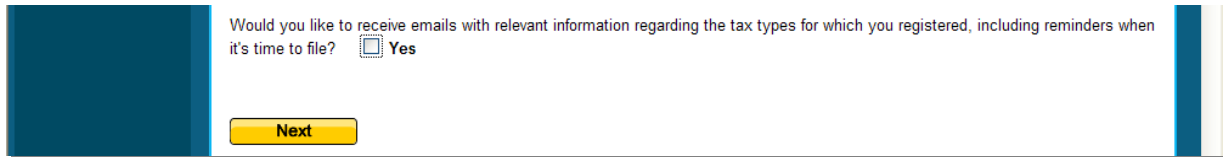
The following information is to help you understand your obligations.

Please be sure and print your Sales Tax Certificate. This certificate must be displayed in your business. If you need to reprint your certificate come back to our VATAX online services application and select the option for printing a sales tax certificate.

Collecting and remitting the proper amount of sales tax is very important. Make sure you understand the following:

- Exempt sales must be reported on your sales tax return even though sales tax will not be paid on exempt sales
- How to calculate the Dealers Discount
- What foods qualify for the Food Tax
- If you open another location, register the new location prior to making sales. come back to our

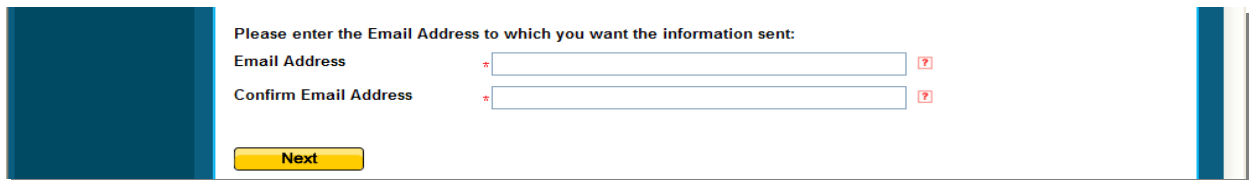
Optionally, the customer can elect to receive filing emails from TAX. The emails include reminders when taxes are due as well as information about changes in the tax laws and other helpful topics.



Would you like to receive emails with relevant information regarding the tax types for which you registered, including reminders when it's time to file? ☐ Yes

Next

When they select the check box, the screen changes so that they can enter their email address.



Please enter the Email Address to which you want the information sent:

Email Address ?

Confirm Email Address ?

Next

Register with the Virginia Employment Commission (VEC)

If the taxpayer indicated earlier that the business has employees and registered for Employer Withholding Tax, iReg will take them to the first step in the **VEC Registration** process when they click the **Next** button on the New Registration Next Steps window.

responsibilities going forward. We suggest you save this file on your computer at this time or print it out and keep it with your tax records as this information cannot be recreated.

Retail Sales Tax → PDF

Employer Withholding Tax → PDF

Pass-Thru-Entity Tax → PDF

Litter Tax → PDF

Would you like to receive emails with relevant information regarding the tax types for which you registered, including reminders when it's time to file? ☒ Yes

Next

Page ID: R1012

The first page of the VEC registration assigns the business an “access code”, which becomes the customer’s VEC Account Number. They would enter it into the Account # field when they log in as a returning user to Virginia Tax Online and wish to continue with their VEC registration or file an Unemployment Tax return. Once the customer has recorded or printed it, they can click **Continue your registration now**.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

Department of Taxation
Employment Commission

Account Access Number >

Access Code Issued (Virginia Employment Commission) [Printer Friendly](#)

Welcome to the Virginia Employment Commission

Your online registration has not been completed.

If you need to pause your registration or lose your connection, you may use the access code shown below to return to iReg and complete your registration. This is NOT your Virginia account number and cannot be used to file returns and make payments. We will assign a Virginia account number when you complete your registration.

Your access code is: **F999999999** Write this number down.

The User ID you entered is: jsmith2

The Password you entered is:

Please keep this access code, User ID, and Password you entered in a safe place. You will need to use the access code to log in at the Returning User Login and complete your registration if the the registration is interrupted.

Continue your registration now

Copyright 2006 Virginia Department of Taxation. All rights reserved.

Liability for Unemployment Tax

On the Liability for Unemployment Tax page, the customer must select what type of employer they are. The most common choice would be **General Employment**. Click **Next Page** to continue with the registration.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Department of Taxation
Employment Commission

Other Agencies | Contacts | Privacy

Account Access Number > Unemployment Tax Employment Type >

Liability for Unemployment Tax

Fill in the fields below. Select the "Next Page" button when you are finished. For instructions on a specific field, click the ⓘ icon.

ⓘ If you have acquired a business in Virginia, you cannot use iReg. Please complete form [VEC-FC-27](#).

Employment Type

What type of employer are you?

- ☒ General Employment
- ☐ Agricultural Employment
- ☐ Household / Domestic Employment
- ☐ Non-Profit : 501(c)(3) Employment
- ☐ Governmental or Political Subdivisions

Next Page

Liability for Unemployment Tax – General Employers

Next the customer must answer some additional questions about their employer status and then click **Next Page**.

The screenshot shows the Virginia.gov website with the 'TAX' logo and navigation links. The page title is 'Unemployment Tax Liability Questionnaire'. The main heading is 'Liability for Unemployment Tax : General Employers'. Below this, there are instructions and a note about iReg. The questionnaire consists of two sections: 'General Employers' and 'Additional Questions'. The 'General Employers' section has a question about the user's situation with four radio button options. The 'Additional Questions' section has a question about road building or construction business with two radio button options. At the bottom, there are two buttons: 'Save as Draft' and 'Next Page', with the 'Next Page' button highlighted by a red rectangle.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Department of Taxation
Employment Commission

Other Agencies | Contacts | Privacy

Unemployment Tax Employment Type > Unemployment Tax Liability Questionnaire >

Liability for Unemployment Tax : General Employers

Fill in the fields below. Select the "Next Page" button when you are finished. For instructions on a specific field, click the ⓘ icon.

If you have acquired a business in Virginia, you cannot use iReg. Please complete form [VEC-FC-27](#).

General Employers

ⓘ Which one of the following selections best describes your situation?
(If more than one applies, select the one you first met.)

☐ I have had \$1500 in gross payroll in one or more quarters.

☐ I have employed one or more person(s) for some portion of a day during any 20 different weeks in a calendar year.

☐ I am currently subject to pay Federal Unemployment Taxes (FUTA) based on wages reported in another state.

☐ None of the above.

Additional Questions

ⓘ Are you in the road building or construction business with your base of operation in another state?

☐ Yes ☐ No

Do you work any individuals in the course of your business, that you do not consider employees?

☐ Yes ☐ No

Save as Draft Next Page

Liability Dates – General Employers

Next the customer must specify the dates when they began to employ workers in Virginia, and when their payroll exceeded \$1,500 a quarter. Click **Next Page** to continue.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Department of Taxation
Employment Commission

Other Agencies | Contacts | Privacy

Unemployment Tax Employment Type > Unemployment Tax Liability Questionnaire > Unemployment Tax Liability Dates >

Liability Dates

Fill in the fields below. Select the "Next Page" button when you are finished. For instructions on a specific field, click the ⓘ icon. An [example](#) is given below.

Site Navigation

- [Change Password](#)
- [Update Email](#)
- [Logout](#)

Department News

- [General FAQ](#)
- [Sales & Use FAQ](#)
- [Withholding FAQ](#)
- [VEC FAQ](#)
- [Link FAQ](#)
- [Survey](#)

All Employers

Select the date that you first had employees working in Virginia:

3 / 2 / 2011

Enter the number of employees working in Virginia:

General Employers

Select the date in which your business reached a quarterly payroll of \$1,500 or more in Virginia:

3 / 2 / 2011

Enter the number of weeks during the current or preceding 3 years you had one or more workers performing services for you for some portion of a day in Virginia (Leave all years preceding your first year blank):

2011 : 2010 : 2009 : 2008 :

Save as Draft Next Page

Information About Your Business

This window is pre-populated with information about the customer's business gathered from their TAX registration, including the entity type, legal business name, trading as name, and business activity code (or NAICS code). The taxpayer can change any of these values if necessary. Click **Next Page** to continue.

Virginia.gov

Online Services | Commonwealth Sites | Help | Governor

TAX

Department of Taxation
Employment Commission

[Other Agencies](#) | [Contacts](#) | [Privacy](#)

[Unemployment Tax Employment Type](#) > [Unemployment Tax Liability Questionnaire](#) > [Unemployment Tax Liability Dates](#) > [Business Information](#) >

Site Navigation

[Change Password](#)
[Update Email](#)
[Logout](#)

Department News

[General FAQ](#)
[Sales & Use FAQ](#)
[Withholding FAQ](#)
[VEC FAQ](#)
[Link FAQ](#)
[Survey](#)

Information About Your Business

Complete the fields below. Select the "Next Page" button when you are finished. For general information and instructions on a specific field, click on the ⓘ icon.

When entering names and addresses anywhere in iReg, do not enter commas, periods or colons, even when using abbreviations such as "St" for Street or "Inc" for Incorporated. However, hyphens and ampersands (&) may be used when needed.
For example:
Jack Meyers-Kellin
2220 West Apple-Pear Rd
Richmond VA 23220

Business Type

ⓘ Please choose the Entity Type that best describes the type of ownership of your business.

☐ Individual(Sole Proprietor)

☐ Partnership

☐ Limited Partnership

☐ Limited Liability Company

☐ LLC/Partnership

☐ LLC/Corporation

☐ LLC/Sole Proprietor

☐ Governmental

☐ Corporation

☐ Other

Business Name

ⓘ Enter the Legal Name and "Trading As" name for your business.

Enter Business' Legal Name: (max 30 characters)

"Trading As" Name: (max 40 characters)

Responsible Parties

ⓘ Enter the number of Owners, Partners, or Corporate Officers.

Number of Responsible Parties:

Business Activity Code

ⓘ The North American Industry Classification System (NAICS) was developed jointly by the U.S., Canada, and Mexico to provide comparability in statistics about business activity across North America. Each business has a specific NAICS code based on their primary activity or purpose. The Tax Department uses these specific NAICS activity codes to track economic details.

NAICS Code
If you know the six character NAICS code for your primary business activity, enter it here:

NAICS Code:

Responsible Party Information

This window is pre-populated with information about the responsible parties with information gathered from their TAX registration. The taxpayer can change any of these values if necessary. There are additional fields that the customer should enter. The number of responsible parties was specified on the **Information About Your Business** page. Click **Next Page** to continue.

The screenshot shows the 'Responsible Party Information' form on the Virginia.gov website. The page header includes 'Virginia.gov', 'Online Services | Commonwealth Sites | Help | Governor', and the 'Department of Taxation Employment Commission' logo. A breadcrumb trail shows: 'Unemployment Tax Employment Type > Unemployment Tax Liability Questionnaire > Unemployment Tax Liability Dates > Business Information > Responsible Parties >'. The left sidebar contains 'Site Navigation' (Change Password, Update Email, Logout) and 'Department News' (General FAQ, Sales & Use FAQ, Withholding FAQ, VEC FAQ, Link FAQ, Survey). The main content area is titled 'Responsible Party Information' and includes instructions: 'Fill in the fields below. Select the "Next Page" button when you are finished.' and 'Enter the information for all owners, partners, corporation officers or trustees. In the case of a limited partnership, enter the information for each general partner. Note: Fields with a "*" are required.' The form is for 'Responsible Party#1' and contains the following fields: Prefix (dropdown), *First Name (text), Middle Initial (text), *Last Name (text), Suffix (dropdown), *SSN (text), *Business Title (text), **Residence Address (text), Cell Phone (text) with an 'International' checkbox, Residence Address Line 2 (text), *Home Phone (text) with an 'International' checkbox and an 'ext.' field, **City (text), FAX Number (text) with an 'International' checkbox, **State (dropdown menu showing 'Virginia'), *Email Address (text), **ZIP (text), US Resident? (radio buttons for 'Yes' and 'No'), and Country (dropdown menu showing 'United States'). At the bottom are three buttons: 'Add Responsible Party', 'Save as Draft', and 'Next Page' (which is highlighted with a red rectangle). The footer states 'Copyright 2006 Virginia Department of Taxation. All rights reserved.'

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

Department of Taxation
Employment Commission

Other Agencies | Contacts | Privacy

Unemployment Tax Employment Type > Unemployment Tax Liability Questionnaire > Unemployment Tax Liability Dates > Business Information > Responsible Parties >

Responsible Party Information

Fill in the fields below. Select the "Next Page" button when you are finished.

Enter the information for all owners, partners, corporation officers or trustees. In the case of a limited partnership, enter the information for each general partner.
Note: Fields with a "*" are required.

Responsible Party#1

Prefix: *First Name: Middle Initial: *Last Name: Suffix:

*SSN: *Business Title:

**Residence Address: Cell Phone: ☐ International

Residence Address Line 2: *Home Phone: ☐ International
ext.

**City: FAX Number: ☐ International

**State: Virginia *Email Address:

**ZIP: US Resident? ☒ Yes ☐ No

Country: United States

Add Responsible Party Save as Draft **Next Page**

Copyright 2006 Virginia Department of Taxation. All rights reserved.

Business Address Information

This window is pre-populated with the customer's mailing address and physical location (if it is different from their mailing address) from their TAX registration. The taxpayer can change any of these values if necessary. Click **Next Page** to continue.

The screenshot shows the 'Business Address Information' form on the Virginia.gov website. The page has a blue header with the 'TAX' logo and navigation links. A breadcrumb trail shows the user's path: 'Unemployment Tax Employment Type > Unemployment Tax Liability Questionnaire > Unemployment Tax Liability Dates > Business Information > Responsible Parties > Business Address >'. The form is titled 'Business Address Information' and includes instructions to fill in the fields and click the 'Next Page' button. It is divided into two main sections: 'Mailing Address' and 'Physical Location for Your Business'. The 'Mailing Address' section contains fields for Mailing Name, Trading As Name, In Care Of, Address, City, State (a dropdown menu currently showing 'Virginia' with a note '(Foreign addresses, select "USA")'), ZIP, and Country (a dropdown menu currently showing 'United States'). There is also a 'Business Phone Number' field with an 'International' checkbox. The 'Physical Location for Your Business' section asks if the business's physical address is the same as the mailing address. It has two radio button options: 'Yes, leave the fields below empty' and 'No, enter the business' physical address below'. The 'No' option is selected. Below this are fields for Address, City, State (pre-filled with 'Virginia'), ZIP, and Country (pre-filled with 'United States'). At the bottom of the form are two buttons: 'Save as Draft' and 'Next Page', with the 'Next Page' button highlighted by a red rectangle.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

Department of Taxation
Employment Commission

Other Agencies | Contacts | Privacy

Unemployment Tax Employment Type > Unemployment Tax Liability Questionnaire > Unemployment Tax Liability Dates >
Business Information > Responsible Parties > Business Address >

Business Address Information

Fill in the fields below. Select the "Next Page" button when you are finished. For general information and instructions on a specific field, click on the ⓘ icon.

Mailing Address

ⓘ Enter the mailing address and the day time telephone number of the place you would like your tax information mailed.

Mailing Name:

"Trading As" Name:

In Care Of:

Address:

City:

State: (Foreign addresses, select "USA")

ZIP:

Country:

Business Phone Number: ☐ International

Physical Location for Your Business

ⓘ Is the business' physical address the same as the business' mailing address?

☐ Yes, leave the fields below empty

☒ No, enter the business' physical address below

Address:

City:

State:

ZIP:

Country:

Review Business Information

Now the customer should verify the information they have provided. The **Modify** buttons allow the customer to go back and change anything necessary. If the information is correct, they would click the **Register** button to finish this process.

Virginia.gov Online Services | Commonwealth Sites | Help | Governor

Department of Taxation
Employment Commission

Unemployment Tax Employment Type > Unemployment Tax Liability Questionnaire > Unemployment Tax Liability Dates >
Business Information > Responsible Parties > Business Address > Profile Preview >

Preview Business Information

Please review the information you have entered. If any information is missing or incorrect, click "Modify" at the bottom of the information category. Make corrections and additions where needed, then hit "Next Page" until you return to this Review.

Note: Please do not use the "Back" button on your browser.

Liability Information

Employer Type(s): Non-Profit : 501(c)(3) Employment
Liability Description(s): 501(c)(3) exemption and four or more employees during 20 different weeks
Work individuals in the course of your business, that you do not consider employees

Modify

Tax Information

Note: The data in this section varies slightly based on employer type. This is the version for a Non-Profit Employer.

Based on your answers to the questions on the Liability Dates page, your registration is being processed as follows. You are expected to file all tax and payroll reports for quarters starting from your first date with employees.

First Date with Employees:
Number of Employees in VA:
Employer Type(s): Non-Profit : 501(c)(3) Employment
20th week with 1 employee(s):

Modify

Entity Information

Business Type:
FEIN:
Business Legal Name:
"Trading As" Name:
Business Activity:

Modify

Responsible Party Information

Responsible Party#1

First Name:
Last Name:
SSN:
Business Title:
Primary Address:
Home Phone:
Email Address:

Modify

Business Address Information

Mailing Address:
Physical Address: Same as Mailing Address

Modify

By clicking on the "Register" button, you declare under penalty of law, this registration is true, correct and accurate to the best of your knowledge. (Once you have chosen "Register", you will not be able to revise registration data online.)

Register

Copyright 2006 Virginia Department of Taxation. All rights reserved.

Confirmation Page

The Registration Confirmation page confirms that the registration has been completed. You should print the Printer Friendly version of this page for the customer.

Virginia.gov

Online Services | Commonwealth Sites | Help | Governor

TAX

Department of Taxation
Employment Commission

Other Agencies | Contacts | Privacy

Confirmation >

Registration Confirmation

Click here for a [Printer Friendly](#) version of this page.

An email confirmation of your registration will be sent to the email address on file. Please update your email spam filter to allow email from vec.virginia.gov

Your registration was received on: **Mar 8, 2009**
Your confirmation number is: **000000**
Your VEC Account number is: **0000000000**

Additional Information | Go to iFile

Liability Information
Employer Type(s): Non-Profit : 501(c)(3) Employment
Liability Description(s): 501(c)(3) exemption and four or more employees during 20 different weeks
Work individuals in the course of your business, that you do not consider employees

Tax Information
Based on your answers to the questions on the Liability Dates page, your registration is being processed as follows. You are expected to file all tax and payroll reports for quarters starting from your first date with employees.
First Date with Employees:
Number of Employees in VA:
Employer Type(s): Non-Profit : 501(c)(3) Employment
20th week with 1 employee(s):

Entity Information
Business Type:
FEIN:
Business Legal Name:
"Trading As" Name:
Business Activity:

Responsible Party Information
Responsible Party#1
First Name:
Last Name:
SSN:
Business Title:
Primary Address:
Home Phone:
Email Address:

Business Address Information
Mailing Address:
Physical Address: Same as Mailing Address

Copyright 2006 Virginia Department of Taxation. All rights reserved.

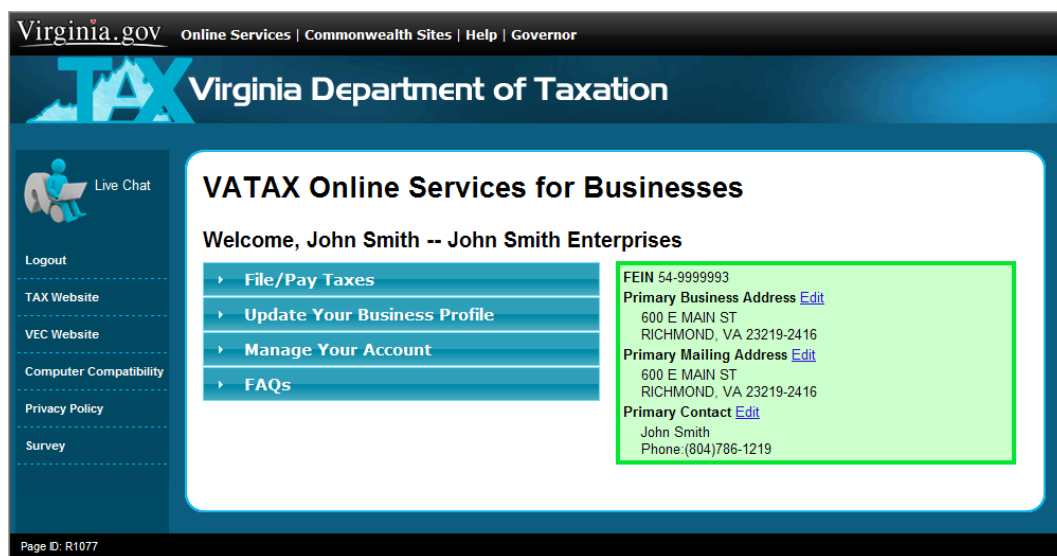
REGISTRATION CHANGES

Please emphasize to taxpayers the importance of notifying TAX of any changes or updates to their business registration information. Besides keeping demographic information current, like business name and address, TAX must also know when a business is no longer liable for a tax previously registered, or when all business activities cease.

Please inform taxpayers they can make changes online through **VATAX Online Services for Businesses** as a returning user. The Account #, User ID and Password created during the registration process should be entered into the **Returning User Login**.

Once logged from the **Update Your Business Profile** link they can update their Contact information, update their various mailing addresses, update or add a new Responsible Party, add a new Business Location, close a Business Location, close their Business, or print additional copies of their Sales Tax Certificates.

IMPORTANT! Businesses should report an Ending Liability Date if they are no longer liable for a specific tax, or if the business is closed or out of business. Without an Ending Liability Date, the system continues to assess tax and penalties for liabilities the business does not have the responsibility for paying.



Registration Change Request (Form R-3)

The **Form R-3 – Registration Change Request** is the paper form used to report the following updates to a business's registration information:

- Change in business name
- Change of address (physical, mailing or a specific location)
- Contact Information or Responsible Officers
- End a tax liability or close their business

MAIL TO: VA DEPARTMENT OF TAXATION, REGISTRATION UNIT, PO BOX 1114, RICHMOND, VA 23218-1114			
VIRGINIA ACCOUNT NUMBER _____		FEDERAL EMPLOYER ID# (FEIN) _____	
<input type="checkbox"/> CHANGE TO NAME OR ADDRESS INFORMATION. <input type="checkbox"/> CHANGE IN BUSINESS LOCATION: NEW CITY or COUNTY NAME _____ EFFECTIVE DATE ____/____/____ <input type="checkbox"/> COMPLETELY OUT OF BUSINESS. DATE BUSINESS WAS TERMINATED: _____ EFFECTIVE DATE ____/____/____ <input type="checkbox"/> NO LONGER LIABLE FOR THIS TAX: TAX NAME _____ EFFECTIVE DATE ____/____/____			
PREVIOUS BUSINESS NAME & ADDRESS		NEW BUSINESS NAME & ADDRESS	
LEGAL BUSINESS NAME		NEW LEGAL BUSINESS NAME	
TRADING-AS NAME		NEW TRADING-AS NAME	
PHYSICAL STREET ADDRESS		NEW PHYSICAL STREET ADDRESS	
CITY _____	STATE _____ ZIP _____	CITY _____	STATE _____ ZIP _____
MAILING ADDRESS		NEW MAILING ADDRESS	
CITY _____	STATE _____ ZIP _____	CITY _____	STATE _____ ZIP _____
AREA CODE () TELEPHONE NUMBER _____		AREA CODE () TELEPHONE NUMBER _____	

IMPORTANT! Localities are not authorized to process paper R-3 forms. Please direct the taxpayer to submit the Form R-3 to TAX using the fax number or mailing address located on the form. Fax is the preferred method for submitting registration applications.

The Form R-3 and instructions can be downloaded from the TAX web site.
 (<http://www.tax.virginia.gov>).